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May 6, 1997

Timothy W. Boyer
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RE: Opinion No. 96-1012

Dear Mr. Boyer:

You have requested our informal opinion on the following question:

Do the open meeting requirements of the Ralph M. Brown Act apply when members of a county board of supervisors, who also serve as members of a county board of equalization, attend a training session conducted by the State Board of Equalization that is solely related to their duties as members of the county board of equalization?

We conclude that the requirements of the Ralph M. Brown Act ("Act") would be inapplicable in such circumstances.

The Act (Gov. Code, §§ 54950-54962) "is tailored for the traditional type of meetings held by boards of supervisors, city councils, and other local legislative or administrative bodies which normally conduct their business sessions in public." (79 Ops.Cal.Atty.Gen. 124, 126 (1996).) Among other requirements, an agenda must be posted of the business to be conducted (§ 54954.2), and the public must be given an opportunity to speak (§ 54954.3).

A county board of supervisors is a "legislative body" for purposes of the Act (§ 54952), and a "meeting" is defined in the Act to include:

1. All references hereafter to the Government Code are by section number only.

" . . . any congregation of a majority of the members of a legislative body at the same time and place to hear, discuss or deliberate upon any item which is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains. . . ." (§ 54952.2, subd. (a).)

In 79 Ops.Cal.Atty.Gen. 124, *supra*, we concluded that the Act's requirements were inapplicable to the hearings of a county board of supervisors when acting as the county board of equalization or to the hearings of an assessment appeals board when performing the same functions. We noted the state constitutional origin and status of such boards as quasi-judicial bodies and the development of the governing Revenue and Taxation Code statutes applicable to such boards.

We now address whether the Act's requirements would also be inapplicable to a board of supervisors when attending training sessions conducted by the State Board of Equalization ("State Board"). Revenue and Taxation Code section 1624.01, subdivision (a) provides:

"On and after January 1, 1992, any person newly selected for membership on, or newly appointed to be a member of, an assessment appeals board is encouraged to and may complete the training described in section 1624.02 prior to the commencement of their term on the board or as soon as reasonably possible within one year thereafter."

Revenue and Taxation Code section 1624.02, in turn, states:

"Every member of an assessment appeals board is encouraged to and may successfully complete a course of training developed and conducted by the State Board of Equalization. Training shall include, but not be limited to, an overview of the assessment process, and new developments in case and statutory law, and administrative rules. The curriculum for the course of training shall be developed by the State Board of Equalization in consultation with county boards of supervisors and administrators of assessment appeals boards. For purposes of this section, the term 'successfully complete' shall include full-time attendance at the course of training and a person's receiving a passing grade in an examination given by the State Board of Equalization at the conclusion of the course of training."

While these two statutes refer to training sessions only for assessment appeals board, they indicate the scope of the training

sessions that are conducted by the State Board for county boards of equalization. The latter perform the same duties of equalizing property values as are performed by assessment appeals boards, at the supervisors' option. (Cal. Const., art. XIII, § 16.) A board of supervisors, when acting as the county board of equalization, has the same need as an assessment appeals board to be apprised of and remain current with respect to assessment appeals laws, rules, and procedures.²

We note that the Act allows a "legislative body" to attend conferences or other local gatherings *that are open to the public* and at which public matters are discussed (§ 54952.2, subd. (c)); however, no allowance is made for closed workshops. (Cf. Cal. Atty. Gen., Indexed Letter, No. IL 75-255 (Nov. 13, 1975) [under state law Fair Political Practices Commissioners may attend workshops if the public is invited to attend].)

Nevertheless, in 79 Ops. Cal. Atty. Gen. 124, *supra*, we concluded that a board of supervisors, when acting as a county board of equalization, is *not* subject to the Act's requirements in the conduct of its hearings. Rather, we found that an entirely separate statutory scheme (Rev. & Tax. Code, §§ 1601-1645.5) governs the actions of county boards of equalization:

" . . . [I]t is evident that the Legislature has never considered the . . . Act, with its 'exclusivity' provisions, to be applicable to county boards of equalization or assessment appeals boards. Otherwise, the Legislature would not have continued to amend [Revenue and Taxation Code] sections 1601-1645.5 after the . . . Act's enactment." (*Id.*, at p. 127.)

We reaffirm our prior conclusion. The Legislature has elected to treat county boards of equalization and assessment appeals boards under the terms of the Revenue and Taxation Code rather than under the provisions of the Act. The training sessions in question come under the former statutory scheme and thus are exempt from the latter.

To conclude otherwise would produce unreasonable consequences, besides being contrary to the Legislature's intent. For a local board of supervisors to post an agenda for a training session conducted by the State Board and to allow members of the public to speak at the training session would be, at best,

2. We assume that discussions at the training sessions center on "an overview of the assessment process, and new developments in case and statutory law, and administrative rules" (Rev. & Tax. Code, § 1624.02) and not on individual equalization matters pending before a county board.

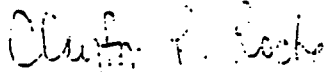
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inappropriate. Statutes are to be interpreted to avoid "absurd consequences which the Legislature did not intend." (Whitman v. Superior Court (1991) 54 Cal.3d 1063, 1072.) "In construing a statute, a court may consider the consequences that would follow from a particular construction and will not readily imply an unreasonable legislative purpose. Therefore a practical construction is preferred. [Citation.]" (California Correctional Peace Officers Assn. v. State Personnel Bd. (1995) 10 Cal.4th 1133, 1147.)

In sum, the Act does not apply to members of a county board of supervisors, serving as members of a county board of equalization, while attending training sessions conducted by the State Board.

Sincerely,

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CPR:gs